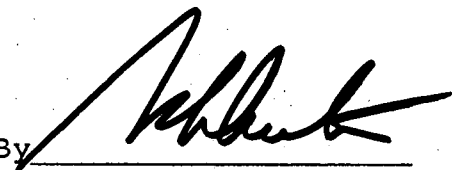



Jackson
Culberson
Hilderbran
Telborg

By 

 J.R. No. 20

A JOINT RESOLUTION

1 proposing a constitutional amendment to prohibit the imposition of
2 personal net income taxes.

3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

4 SECTION 1. Article VIII, Section 1, of the Texas
5 Constitution is amended to read as follows:

6 Sec. 1. (a) Taxation shall be equal and uniform.

7 (b) All real property and tangible personal property in this
8 State, unless exempt as required or permitted by this constitution,
9 whether owned by natural persons or corporations, other than
10 municipal, shall be taxed in proportion to its value, which shall
11 be ascertained as may be provided by law.

12 (c) The Legislature may provide for the taxation of
13 intangible property and may also impose occupation taxes, both upon
14 natural persons and upon corporations, other than municipal, doing
15 any business in this State. It may also tax incomes of [~~both~~
16 ~~natural-persons-and~~] corporations other than municipal, except that
17 persons engaged in mechanical and agricultural pursuits shall never
18 be required to pay an occupation tax.

19 (d) The Legislature by general law shall exempt from ad
20 valorem taxation household goods not held or used for the
21 production of income and personal effects not held or used for the
22 production of income. The Legislature by general law may exempt
23 from ad valorem taxation:

24 (1) all or part of the personal property homestead of

1 a family or single adult, "personal property homestead" meaning
2 that personal property exempt by law from forced sale for debt; and

3 (2) subject to Subsection (e) of this section, all
4 other tangible personal property, except structures which are
5 personal property and are used or occupied as residential dwellings
6 and except property held or used for the production of income.

7 (e) The governing body of a political subdivision may
8 provide for the taxation of all property exempt under a law adopted
9 under Subsection (d)(2) [~~Subdivision (2) of Subsection (d)~~] of this
10 section and not exempt from ad valorem taxation by any other law.

11 (f) [~~7-from-ad-valorem-taxation-~~] The occupation tax levied
12 by any county, city or town for any year on persons or corporations
13 pursuing any profession or business, shall not exceed one half of
14 the tax levied by the State for the same period on such profession
15 or business.

16 SECTION 2. Article VIII of the Texas Constitution is amended
17 by adding Section 24 to read as follows:

18 Sec. 24. No tax may be imposed on the net incomes of
19 individuals.

20 SECTION 3. This proposed constitutional amendment shall be
21 submitted to the voters at an election to be held on November 6,
22 1990. The ballot shall be printed to provide for voting for or
23 against the proposition: "The constitutional amendment to prohibit
24 personal income taxes."

By *Robert*

HOUSE JOINT RESOLUTION

proposing a constitutional amendment to prohibit the imposition of personal net income taxes.

DEC 14 1988

1. Filed with the Chief Clerk.

JAN 24 1989

2. Read first time and referred to Committee on

Ways & Means3. Reported favorably (as amended)
(as substituted) and sent to Printer at _____

4. Printed and distributed at _____

5. Sent to Committee on Calendars at _____

6. Read second time (amended) and (finally) passed to Third Reading by a Record Vote of _____ yeas, _____ nays, _____ present, not voting.

7. Motion to reconsider and table the vote by which H.J.R. _____ was ordered engrossed prevailed (failed) by (Non-Record Vote) (Record Vote of _____ yeas, _____ nays, _____ present, not voting).

8. Read third time (amended) and finally adopted (failed of adoption) by a Record Vote of _____ yeas, _____ nays, _____ present, not voting.

9. Caption ordered amended to conform to body of resolution.

10. Motion to reconsider and table the vote by which H.J.R. _____ was finally adopted prevailed (failed) by a (Non-Record Vote) Record Vote of _____ yeas, _____ nays, and _____ present, not voting).

11. Ordered Engrossed at _____

12. Engrossed.

13. Returned to Chief Clerk at _____

14. Sent to the Senate.

Chief Clerk of the House

15. Received from the House

16. Read, referred to Committee on _____

17. Reported favorably

18. Reported adversely, with favorable Committee Substitute; Committee Substitute read first time.

19. Ordered not printed.

20. Regular order of business suspended by

(a viva voce vote.)

(_____ yeas, _____ nays.)

21. To permit consideration, reading and passage, Senate and Constitutional Rules suspended by vote of _____ yeas, _____ nays.

22. Read second time

passed to third reading by:
(a viva voce vote.)
(_____ yeas, _____ nays.)

_____ 23. Caption ordered amended to conform to body of bill.

_____ 24. Senate and Constitutional 3-Day Rules suspended by vote of _____ yeas,
_____ nays to place bill on third reading and final passage.

_____ 25. Read third time and passed by
(a viva voce vote.)
(_____ yeas, _____ nays.)

OTHER ACTION:

OTHER ACTION:

Secretary of the Senate

_____ 26. Returned to the House.

_____ 27. Received from the Senate (with amendments.)
(as substituted.)

_____ 28. House (Concurred) (Refused to Concur) in Senate (Amendments) by a (Non-Record
(Substitute) Vote) (Record Vote of _____ yeas, _____ nays, _____ present,
not voting).

_____ 29. Conference Committee Ordered.

_____ 30. Conference Committee Report Adopted (Rejected) by a (Non-Record Vote) (Record
Vote of _____ yeas, _____ nays, and _____ present, not voting).

_____ 31. Ordered Enrolled at _____

al